

SUBSEQUENT ROLL ASSESSMENT NOTICE CHECKLIST

Make sure all updates to the Parcel Master file have been completed and are correct.

Urban Renewal Counties – Please run a PMB030 (UR Edit) to make sure all is well.

1. **PMB189 - List all property types from Parcel Master.**
Run all reports only on those property types for the Subsequent Roll.
2. **PMB013 - Edit Parcel Master**
Any parcels listing on this report need to be investigated and corrected.

Suggested responses:

Screen 1:

Parcels with No Value

No Categories and No Values X

At Least One Category without Value X

Parcels With Excessive Value/Acres

Compare values/acres by category X

Compare values/acres by total parcel value

ENTER

Screen 2:

Parcels with No Value

List categories you wish to EXCLUDE, if any:

19 67 81

ENTER

Screen 3:

Parcels with Excessive Value/Acres

Values X Values greater than \$(XXXXXXXXXXXX)

Acres X Number of acres greater than (XXXXX.XXX)

(allow for 3 decimal places on acres)

If you only want to INCLUDE certain categories, list them below:

ENTER

3. **PMB025 - Clean up any applicable edits before continuing with the checklist.**

The following edits **must be investigated**:

"Homeowner Value But No Homeowner Record"

"Homeowner Record but no Homeowner Value"

"Total Homeowner Exemption Amount Exceeds the Maximum"

“Homeowner (Value) Parcel Master (Value)”
“Homeowner and/or Market Adjustments Greater than Market Value”

On parcels with a HO market different than a PM market, check to see if you need to put an "X" for **not 50%** in the HO record. Parcels with HO value greater than Parcel Master value will result in a negative difference and must be clean.

4. **PMB369 - Parcels Not at 50% Homeowner**

This report will list those parcels that have a homeowner exemption value that exceeds the maximum and/or all homeowner market records not at 50%. Review this report carefully, and make any necessary changes.

5. Run reports for subsequent roll values:

A. **PMB002 - Recap by Category, Quantity and Value**

B. **PMB003 - Recap by Code Area, Quantity and Value**

Make sure these reports balance as they are the current Sub Roll values before any corrections or Board of Equalization changes.

C. **PMB012 – List Hardship/Circuit Breaker/Homeowners/Specials**

Run in summary only on those property types for the subsequent roll. This will give you totals for homeowner and any specials.

6. Backup UADFILE.

REQUIRES DEDICATED UAD FILES

Use the BACK menu and select the option to initialize and backup UADFILE.

**Retain this tape, as it is a copy of your Sub Roll values before any BOE changes.
Ask your county attorney how long you should keep this tape.

7. **PMB062 - Assessment Notices**

Run the notices only on those property types for the Subsequent Roll. (Refer to documentation.) You now have the option to print the estimated tax using current levies (verify with the Treasurer that these have been updated) or you can use last year's levies.

Make sure you enter the correct current year. (eg 2008. If you enter 2007, it will create notices based on 2006 taxes.) This year also prints at the top of the notices. Category 81s that have specials on them will only print if you selected “Y” to print estimated taxes. The special will show up in the “fees” area of the notice (bottom left).

**All fees are based on LAST YEAR'S specials. (Even if you have your current year's specials in, last year's will show on the notice.) If a parcel is in a new code area, nothing will print for last year's taxes or for estimated taxes, but it will print the current code area's taxing district information. If you have a change in categories, the old will

show with a value for last year and nothing for this year. The new category will not show an old value but will show a new value. You now have the option to print comments on the notice (upper right side). Use MSO005 to enter the comments.

If you want to print an estimated tax, you have the option, on subroll parcels only, to print the estimated tax using last year's levies or the current year's levies (if they have been certified – usually by mid October.) If you want to print estimated tax based on the current levies, answer "C" to the prompt "Do you want to use Last year or Current year levies?" Also answer "Y" to the question "Do you want to print the current year estimated tax?"

For ease in aligning the forms, we suggest that you also run the Assessment Notice Program (PMB062) on 1 parcel only and request 10 copies so that you can use these to align your forms. When you have the proper alignment, release your spooled Assessment Notices and continue printing.

Once your notices are run, you can use **PMO063** to view a copy of the notice or print a copy of a notice. If you update the parcel and say it is a corrected notice, then it will show and print as a "corrected copy" from PMO063. The program allows you to select by parcel or search by name or address and will print a copy of the notice.